HON'BLE SHRI G.S. SINGHVI, THE CHIEF JUSTICE

AND

HON'BLE SHRI JUSTICE G. BHAVANI PRASAD

WRIT PETITION No. 3430 OF 2006

BETWEEN

M/s Santhosh Electronics

.....**Petitioner**

And

Asst. Commissioner (CT)-VI Enforcement Wing, Government of Andhra Pradesh, Hyderabad & and others

.....**Respondents**

:: JUDGMENT ::

Counsel for the Petitioner : Sri Tej Prakash Toshniwal

Counsel for the Respondents : Government Pleader for Commercial

Tax

Dated: 23-02-2006

Per G.S. SINGHVI, CJ

Heard learned counsel for the petitioner and perused the record.

This is a petition for quashing the auction proposed to be held by Deputy Commercial Tax Officer VI, Enforcement Wing, Hyderabad on 23.02.2006 pursuant to notice dated 27.01.2006 insofar as it relates to the goods belonging to the petitioner seized from the bus of Jabbar travels.

One of the grounds on which the petitioner has sought the intervention of the Court is that the appeal filed by it against the order of confiscation was heard by the appellate authority on 03.01.2006 but no order has been passed and, without waiting for the decision of the appeal, Deputy Commercial Tax Officer VI, Hyderabad is conducting auction.

The learned Government Pleader for Commercial Taxes submits that the Court may dispose of the writ petition by directing the appellate authority to dispose of the appeal within a period of one week and till then the proposed auction of the goods belonging to the petitioner may be held in abeyance.

In our opinion, the statement made by the learned Government Pleader is reasonable and merits acceptance. Hence, without going into the legality of the confiscation order, we deem it proper to dispose of the writ petition with the direction that the appellate authority shall pass appropriate order on the petitioner's appeal within a period of ten days from today and till then the auction of the goods belonging to the petitioner shall be held in abeyance. Ordered accordingly.

The learned Government Pleader for Commercial Taxes is requested to inform the appellate authority about today's order. He shall also inform the Deputy Commercial Tax Officer VI, Hyderabad that in view of the Court's order, the auction of the goods belonging to the petitioner shall be held in abeyance till the decision of the appeal.

G.S. SINGHVI, CJ

G. BHAVANI PRASAD, J

23-02-2006

ksld/msv